

HOUSE No. 2853

By Ms. Callahan of Sutton, petition of Jennifer M. Callahan and another relative to applications for local property tax exemptions. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO APPLICATIONS FOR LOCAL PROPERTY TAX EXEMPTIONS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 29 of Chapter 59 of the General Laws, as
2 appearing in the 1998 Official Edition, is amended by striking out
3 said section in its entirety and inserting in place thereof the
4 following:—
5 Assessors before making an assessment shall give reasonable
6 notice thereof of all persons subject to taxation in their respective
7 towns. Such notice shall be posted in one or more public places in
8 each town, or shall be given in some other sufficient manner, and
9 shall require the said persons to bring into the assessors, on or before
10 March first following, unless the assessors for cause shown, extend
11 the time to a reasonable later time but in no event later than the last
12 day for payment, without incurring interest in accordance with the
13 provisions of Section fifty-seven or fifty seven C of the first install-
14 ment of the actual tax bill issued upon the establishment of the tax
15 rate for the fiscal year on which the filing relates in case of residents
16 a true list, containing the items required by the commissioner in the
17 form prescribed by him under Section five of Chapter fifty-eight of
18 all their personal estate not exempt from taxation, except intangible
19 property the income of which is included in a return filed the same
20 year in accordance with Sections twenty-two to twenty-five, inclu-
21 sive, of Chapter sixty-two, and in case of non-residents and corpora-
22 tions such a true list of all their personal estate in that town not
23 exempt from taxation, and may or may not require such list to
24 include their real estate subject to taxation in that town. It shall also

25 require all persons, except corporations making returns to the com-
26 missioner of insurance as required by Section thirty-eight of Chapter
27 one hundred and seventy-six, to bring into the assessors, on or
28 before August first following unless the assessors for cause shown
29 extend the time to a reasonable later time but in no event later than
30 the last day for payment, without incurring interest in accordance
31 with the provisions of Section fifty-seven or fifty-seven C, of the
32 first installment of the actual tax bill issued upon the establishment
33 of the tax rate for the fiscal year to which the filing relates, true lists,
34 similarly itemized, of all real and personal estate held by them
35 respectively for literary, educational, temperance, benevolent, chari-
36 table or scientific purposes on July first preceding, or at the election
37 of any such corporation on the last day of its fiscal year preceding
38 said July first, together with such information relating to the exemp-
39 tion of any such real and personal estate from taxation of receipts
40 and expenditures for said purposes during the year together with
41 copies of federal tax returns containing unrelated business income
42 taxable under Section five hundred and eleven of the Internal Rev-
43 enue Code. The assessors may require from any person claiming an
44 exemption from taxation under clause Seventeenth, Seventeenth C,
45 Seventeenth C½, Seventeenth D, Eighteenth, Twenty-second,
46 Twenty-second A, Twenty-second B, Twenty-second C, Twenty-
47 second D, Twenty-second E, Thirty-seventh, Thirty-seventh A,
48 Forty-first, Forty-first A, Forty-first B, Forty-first C, Forty-second,
49 and Forty-third of section five, a full list of all such person's taxable
50 property, both real and personal, to the extent and in the form pre-
51 scribed by the commissioner under Section five of Chapter
52 fifty-eight.

1 SECTION 2. This act shall take effect upon its passage.